allowance, allotment, relief, or insurance by the United States, or to secure a duplicate for, or the payment of, any bond, note, certificate of indebtedness, war-saving certificate, warrant or check, issued by the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 522; Pub. L. 85–859, title I, § 141(a), Sept. 2, 1958, 72 Stat. 1301; Pub. L. 94–455, title XIX, § 1904(a)(12), Oct. 4, 1976, 90 Stat. 1813; Pub. L. 100–647, title I, § 1012(q)(13)(A), Nov. 10, 1988, 102 Stat. 3525.)

AMENDMENTS

1988—Par. (1). Pub. L. 100–647 amended par. (1) generally, substituting provisions relating to effectively connected items for provisions relating to domestic agent.

1976—Par. (1). Pub. L. 94–455 substituted ''State, or in the District of Columbia, within'' for ''State, Territory, or District of the United States within''.

1958—Pub. L. 85–859 reenacted section without change.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 1012(q)(13)(B) of Pub. L. 100–647 provided that: ''The amendment made by subparagraph (A) [amending this section] shall apply with respect to premiums paid after the date 30 days after the date of the enactment of this Act [Nov. 10, 1988].''

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94–455, set out as a note under section 4041 of this title.

§ 4374. Liability for tax

The tax imposed by this chapter shall be paid, on the basis of a return, by any person who makes, signs, issues, or sells any of the documents and instruments subject to the tax, or for whose use or benefit the same are made, signed, issued, or sold. The United States or any agency or instrumentality thereof shall not be liable for the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 522; Pub. L. 85–859, title I, § 141(a), Sept. 2, 1958, 72 Stat. 1301; Pub. L. 89–44, title VIII, § 804(a)(1), (2), June 21, 1965, 79 Stat. 160; Pub. L. 94–455, title XIX, § 1904(a)(12), Oct. 4, 1976, 90 Stat. 1813.)

PRIOR PROVISIONS

For provisions of prior sections 4375, 4381 to 4384, see Prior Provisions note preceding section 4371 of this title.

AMENDMENTS

1976—Pub. L. 94–455 substituted in section catchline ''Liability for tax'' for ''Payment of tax'' and in text provisions relating to payment of tax on basis of a return and to tax-exempt status of United States and its agencies and instrumentalities for provisions relating to placing of stamps on any policy, indemnity bond, or annuity contract referred to in section 4371 and to regulation by Secretary that tax be paid on basis of a return.

1965—Pub. L. 89–44 substituted ''Payment of tax'' for ''Affixing of stamps'' in section catchline, and inserted sentence authorizing Secretary or his delegate to provide by regulation for payment on basis of a return of tax imposed by section 4371.

1958—Pub. L. 85–859 reenacted section without change.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94–455, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Section 804(c) of Pub. L. 89–44 provided that: ''The amendments made by subsection (a) [amending this section] shall take effect on July 1, 1965. The amendments made by subsection (b) [amending section 4371 of this title] shall apply with respect to policies, bonds, and contracts with respect to which the tax imposed by section 4371 of the Code is required to be paid on the basis of a return.''

DETERMINATION OF PARTNERSHIP AS CONTINUING OR TERMINATED PARTNERSHIP

Section 141(b) of Pub. L. 85–859 mandated that only changes in the partnership occurring on or after the effective date specified in section 1(c) of Pub. L. 85–859 shall be taken into account in the determination of whether a partnership is a continuing or terminated one.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4371, 7270 of this title.

CHAPTER 35—TAXES ON WAGERING

Subchapter		Sec.[1]
A.	Tax on wagers	4401
B.	Occupational tax	4411
C.	Miscellaneous provisions	4421

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6103, 6419 of this title; title 25 section 2719.

Subchapter A—Tax on Wagers

Sec.
4401. Imposition of tax.
4402. Exemptions.
4403. Record requirements.
4404. Territorial extent.
4405. Cross references.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 4412 of this title.

§ 4401. Imposition of tax

(a) Wagers

(1) State authorized wagers

There shall be imposed on any wager authorized under the law of the State in which accepted an excise tax equal to 0.25 percent of the amount of such wager.

(2) Unauthorized wagers

There shall be imposed on any wager not described in paragraph (1) an excise tax equal to 2 percent of the amount of such wager.

(b) Amount of wager

In determining the amount of any wager for the purposes of this subchapter, all charges incident to the placing of such wager shall be included; except that if the taxpayer establishes, in accordance with regulations prescribed by the Secretary, that an amount equal to the tax imposed by this subchapter has been collected as a separate charge from the person placing such wager, the amount so collected shall be excluded.

[1] Section numbers editorially supplied.